

LEGISLATURE OF NEBRASKA
NINETY-SIXTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 949

Introduced by Stuhr, 24; Baker, 44

Read first time January 5, 2000

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-1338, 77-5005, and 77-5028, Revised Statutes
3 Supplement, 1998, and sections 13-509, 77-1315,
4 77-1315.01, and 77-1514, Revised Statutes Supplement,
5 1999; to eliminate agricultural and horticultural land
6 valuation boards and land manual areas; to harmonize
7 provisions; to provide an operative date; to repeal the
8 original sections; and to outright repeal sections
9 77-1379, 77-1382, and 77-1383, Revised Statutes
10 Supplement, 1998, and sections 77-1378, 77-1380 to
11 77-1381.01, 77-1384, 77-5024, and 77-5025, Revised
12 Statutes Supplement, 1999.
13 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 13-509, Revised Statutes Supplement,
2 1999, is amended to read:

3 13-509. On or before August 20 of each year, the county
4 assessor shall (1) certify to each governing body or board
5 empowered to levy or certify a tax levy the current taxable value
6 of the taxable real and personal property subject to the applicable
7 levy and (2) certify to the State Department of Education the
8 current taxable value of the taxable real and personal property
9 subject to the applicable levy for all school districts. Current
10 taxable value for real property shall mean the value established by
11 the county assessor and equalized by the county board of
12 equalization, ~~the agricultural and horticultural land valuation~~
13 ~~board,~~ and the Tax Equalization and Review Commission. Current
14 taxable value for tangible personal property shall mean the net
15 book value reported by the taxpayer and certified by the county
16 assessor.

17 Sec. 2. Section 77-1315, Revised Statutes Supplement,
18 1999, is amended to read:

19 77-1315. (1) The county assessor shall, after March 20
20 and on or before June 1, implement adjustments to the real property
21 assessment roll for actions of ~~the agricultural and horticultural~~
22 ~~land valuation board and~~ the Tax Equalization and Review
23 Commission.

24 (2) On or before June 1, the county assessor shall notify
25 the record owner of every item of real property which has been
26 assessed at a value different than in the previous year. Such
27 notice shall be given by first-class mail addressed to such owner's
28 last-known address. It shall identify the item of real property

1 and state the old and new valuation, the date of convening of the
2 county board of equalization, the dates for filing a protest, and
3 the average level of value of all classes and subclasses of real
4 property in the county as determined by the Tax Equalization and
5 Review Commission.

6 (3) Immediately upon completion of the assessment roll,
7 the county assessor or county clerk shall cause to be published in
8 a newspaper of general circulation in the county a certification
9 that the assessment roll is complete and notices of valuation
10 changes have been mailed and provide the final date for filing
11 valuation protests with the county board of equalization.

12 Sec. 3. Section 77-1315.01, Revised Statutes Supplement,
13 1999, is amended to read:

14 77-1315.01. After March 20 and on or before July 25, the
15 county assessor shall report to the county board of equalization
16 any overvaluation or undervaluation of any real property. The
17 county board of equalization shall consider the report in
18 accordance with section 77-1504.

19 The current year's assessed valuation of any real
20 property shall not be changed by the county assessor after March 20
21 except by action of ~~the agricultural and horticultural land~~
22 ~~valuation board,~~ the Tax Equalization and Review Commission, or the
23 county board of equalization.

24 Sec. 4. Section 77-1338, Revised Statutes Supplement,
25 1998, is amended to read:

26 77-1338. The county and all political subdivisions
27 within the county shall be bound by the values established by the
28 county assessor and equalized by the county board of equalization,

1 ~~the agricultural and horticultural land valuation board,~~ and the
2 Tax Equalization and Review Commission for all property subject to
3 its taxing power.

4 Sec. 5. Section 77-1514, Revised Statutes Supplement,
5 1999, is amended to read:

6 77-1514. The county assessor shall prepare abstracts of
7 the property assessment rolls of locally assessed property of his
8 or her county on forms prescribed and furnished by the Property Tax
9 Administrator, showing the values of all taxable property as
10 determined by the county assessor for the current year. The county
11 assessor shall forward the real property abstract to the Property
12 Tax Administrator on or before March 20 and the personal property
13 abstract on or before May 15. The abstract shall show the taxable
14 property by school district in the county and any other information
15 as required by the Property Tax Administrator. The Property Tax
16 Administrator, upon written request from the county assessor, may
17 extend the statutory due dates provided in this section and section
18 ~~sections 77-1381, 77-1381.01, 77-1384, and~~ 77-5027.

19 Sec. 6. Section 77-5005, Revised Statutes Supplement,
20 1998, is amended to read:

21 77-5005. (1) Within ten days after appointment, the
22 commissioners shall meet at their office in Lincoln, Nebraska, and
23 enter upon the duties of their office.

24 (2) A majority of the commission shall at all times
25 constitute a quorum to transact business, and one vacancy shall not
26 impair the right of the remaining commissioners to exercise all the
27 powers of the commission.

28 (3) Any investigation, inquiry, or hearing held or

1 undertaken by the commission may be held or undertaken by or before
2 any one commissioner with the approval of the commission.

3 (4) When holding hearings pursuant to sections 77-5016~~7~~
4 ~~77-5024~~, and 77-5026 the commission may, after hearing the evidence
5 and argument on the record, recess to closed deliberations for the
6 limited purpose of deciding the matter before it notwithstanding
7 sections 84-1408 to 84-1414. After deliberating, the commission
8 shall issue its final decision, accompanied by findings of fact and
9 conclusions of law, in writing or on the record.

10 (5) All investigations, inquiries, hearings, and
11 decisions of a commissioner and every order made by a commissioner
12 when approved and confirmed by a quorum of the commission, if so
13 shown on its record of proceedings, shall be deemed to be the order
14 of the commission.

15 Sec. 7. Section 77-5028, Revised Statutes Supplement,
16 1998, is amended to read:

17 77-5028. After a hearing conducted pursuant to section
18 ~~77-5024~~ ~~or~~ 77-5026, the commission shall enter its order based on
19 information presented to it at the hearing. The order of the
20 commission shall be sent by certified mail to the county assessor
21 and by regular mail to the county clerk and chairperson of the
22 county board on or before May 15 of each year. The order shall
23 specify the percentage increase or decrease and the class or
24 subclass of property affected or the corrections or adjustments to
25 be made to the class or subclass of property affected. The
26 specified changes shall be made by the county assessor to each item
27 of property in the county so affected.

28 Sec. 8. This act becomes operative on January 1, 2001.

1 Sec. 9. Original sections 77-1338, 77-5005, and 77-5028,
2 Revised Statutes Supplement, 1998, and sections 13-509, 77-1315,
3 77-1315.01, and 77-1514, Revised Statutes Supplement, 1999, are
4 repealed.

5 Sec. 10. The following sections are outright repealed:
6 Sections 77-1379, 77-1382, and 77-1383, Revised Statutes
7 Supplement, 1998, and sections 77-1378, 77-1380 to 77-1381.01,
8 77-1384, 77-5024, and 77-5025, Revised Statutes Supplement, 1999.